

SCHOOL DISTRICT AUDIT CONFERENCE

BEGINNER AUDITOR SESSION

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DPI School Finance Auditor

May 15-16, 2013

SCHOOL FINANCIAL SERVICES (SFS) HOMEPAGE

Home	Parents & Students	Schools & Educators	Libraries	Data & Media	Site Index
Finance Home	School Financial Services				
SFS Team Contacts	General Information				
Aid Information	<ul style="list-style-type: none">• Late Breaking Information - 4-3-2013• Fair Funding for Our Future• October 15 Aid Certification Summary• Education Jobs Fund (Ed Jobs)• State Fiscal Stabilization Funds (SFSF)• Webcast Presentations• PI 1500 District Contacts Report• School Finance Data Warehouse• School Finance Reporting Portal• Calendars, Important Dates to Remember• District Budget Development and Planning• SFS Learning Center• School Finance RSS News Feeds 				
Aid Payment Information					
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Bank Change Form					
Basic Facts					
Benefit Trust Fund					
Budget Hearing & Adoption					
CESA / CCDEB					

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AIDS REGISTER

Aids Register Information

The Aids Register is a listing of all aid payments made by the Department of Public Instruction to school districts and other organizations such as CESAs.

[Aids Register Codes](#)

*** IMPORTANT INFORMATION ***

WELCOME TO FISCAL YEAR 2013 AND THE NEW LOOK OF THE AIDS REGISTER! GOING FORWARD WE WILL BE USING THE FOLLOWING LINK FOR ALL YEARS' ACTIVITY (STARTING FROM FISCAL YEAR 1992-93 THROUGH CURRENT YEAR).

Directions: Click on the new link for the Aids Register below - in the agency name block, start typing the agency name and a drop-down box will appear. Pick the requested agency name from the drop-down list. Type in the fiscal year you are requesting. Example, if you want 2013, key '13'. Hit enter and the requested information will appear.

To view the **NEW PUBLIC AIDS REGISTER** for FISCAL YEAR 2013 [click here](#)

- All Federal and State aids paid through DPI
- Use it to build the Schedule of Expenditures of Federal Awards
- Use FINAL FY13 to confirm current year payments
- Use FY14 to verify subsequent receipts

Aids Register - Public Agencies

Agency Name: Abbotsford

Fiscal Year (e.g. 12): 12

Go

Type Agency Name or Press Space To See All Agencies.

ABBOTSFORD

County: 10 LEA: 0007

Voucher Date	Payment Date	Voucher No.	Source	Project	Appropriation	Amount
11/10/2011	11/21/2011	24827	611	000	206	687.00
12/08/2011	12/19/2011	24967	611	000	206	688.00
01/05/2012	01/17/2012	25051	611	000	206	687.00
02/09/2012	02/21/2012	25221	611	000	206	687.00
03/08/2012	03/19/2012	25330	611	000	206	688.00
05/31/2012	06/11/2012	25694	611	000	206	1,195.00
Total 255.101		SPECIAL EDUCATION AND SCHOOL AGE PARENTS				4,632.00
01/19/2012	01/30/2012	25106	612	000	210	17,016.00
06/07/2012	06/18/2012	25718	612	000	210	451.16
Total 255.107		GEN TRANS. AID FOR PUBLIC &NP SCH PUPILS				17,467.16
09/29/2011	10/11/2011	24604	730	819	242	6,844.00
Total 84.392		ARRA-IDEA PRESCHOOL ENTITLEMENT				6,844.00
07/07/2011	07/18/2011	24018	751	141	241	33,721.81
11/10/2011	11/21/2011	24880	751	141	241	7,226.40
01/26/2012	02/06/2012	25145	751	141	241	19,690.41
01/26/2012	02/06/2012	25144	751	141	241	1,995.60
05/17/2012	05/29/2012	25642	751	141	241	25,325.93
Total 84.010		ESEA TITLE I-A BASIC GRANT (LEA)				87,960.15

CFDA/State ID Numbers

CFDA/State ID Numbers

AUDIT / AUDITOR INFO

Financial and Membership Audit Requirements

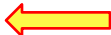
The Department of Public Instruction has the statutory responsibility to prescribe financial and membership audit requirements (s. 120.14, Wisconsin Statutes) for Wisconsin school districts. In fulfilling this responsibility the department cooperates closely with school district officials and the independent auditors contracted by each school district.

This page has been established as an additional means to provide relevant information concerning financial and membership auditing to interested parties. This page and associated links constitute the Wisconsin School District Audit Manual referenced by Wisconsin administrative code [PI 14.03](#).

[Audit Manual Index](#)



[Recent Auditor Updates](#)



Reporting Due Dates:

PI 1506 AC - (internet filing) September 12, 2012

PI 1505 Full Annual - September 21, 2012

Financial Audit Report - **December 3, 2012**

[Audited Financial Statements Due Dates and Late Reports](#)

[Department of Public Instruction Audit Programs](#)

[Membership Audits](#) - 2012-2013 State Aid Membership Audits are due **May 1, 2013**.

AUDIT / AUDITOR INFO

AUDIT MANUAL INDEX

Chapter 1 - Introduction

- Wisconsin Administrative code PI 14.03

Chapter 2 - Financial Statement Audit

- Useful tools for completing the financial statement audit

Chapter 3 - Single Audit Requirements (state and federal)

Chapter 4 - Special Education

Chapter 5 - Pupil Activity Accounts (Fund 60 agency funds)

Chapter 6 - Membership Audit (counting kids)

Chapter 7 - Integration (chapter 220) Audits

Chapter 8 - General Statutory Reference

Chapter 9 - Sample Reports or Disclosures

AUDIT / AUDITOR INFO

Department of Public Instruction Audit Programs

Audit Procedures

-  State Fiscal Stabilization Fund (SFSF) Compliance Supplement
-  General Aids Audit Program
-  Special Education Audit Program
-  Pupil Transportation Full Audit Program
-  Pupil Transportation Partial Audit Program
-  SAGE Audit Program *Updated 4/27/11*
-  Sparsity Aid
-  Alternative Education Grant Audit Program
-  TEACH Grant Audit Program
-  Compliance with State Statutes
-  Bilingual/Bicultural Aid
-  Public Library Systems Aid
-  Common School Fund (School Library) Aid *Updated 4/6/10*
-  Tuition Payments by State
-  Pupil Activity Fund Audit Program
-  Fund 73 Audit Program

- Compliance with State Statute
- General State Aids and State Special Education are ALWAYS major programs – Every Year
- Transportation is a type A program, audited at least once every 3 years






AUDIT / AUDITOR INFO

RECENT AUDITOR UPDATES

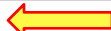
Auditors Late Breaking Information

Recent Auditor Updates

This web page is devoted to recent DPI updates of interest to school district auditors. News items are short but may include links to additional information.

-  Reporting Fund Balances Under GASB 54 3/17/11
-  Audited Financial Statements Due Dates and Late Reports 1/11/11
-  State Fiscal Stabilization Funds
- Abnormal or Mass Severance Pay Guidance
 - Summary
 -  Letter from Department of Education
-  Medical Assistance Auditing - 8-08
-  Changes In The Accounting And Auditing Environments
-  Information required for 2011-2012 School District Audits 7/2/12
-  Accessing Values & Commodities Received
-  Auditor's Report with No Findings 8/3/12
-  Auditor's Report with Material Weaknesses and Significant Deficiencies Identified 8/3/12
-  Elderly Nutrition Food Program - 6/3/04 and 6/18/04
-  Pupil Transportation Audit - 6/28/04
-  Unspent SAGE Revenue

- [Listserve Messages](#)



AUDIT / AUDITOR INFO

LISTSERV MESSAGES

Auditors Listserve Messages

 [February 15, 2013 Letter to Wisconsin School District Auditors](#)

From: Gene Fornecker - Subject: Membership Audit Program and Report

 [January 31, 2013 Letter to Wisconsin School District Auditors](#)

From: Michele Tessner - Subject: 2012-13 Membership Audits and OMB Update

 [September 11 Letter to Wisconsin School District Auditors](#)

From: Gene Fornecker - Subject: PI-1506AC

 [July 30 Letter to Wisconsin School District Auditors](#)

From: Gene Fornecker - Subject: Coding of Health Insurance Rebates; DPI Staff Changes; Changes to Compliance Letter for State Programs; Special Adjustment Aid testing

 [July 11 Letter to Wisconsin School District Auditors](#)

From: Brian Kahl - Subject: Special Education Licensure Information; Special Education Expenditures

 [July 9 Letter to Wisconsin School District Auditors](#)

From: Gene Fornecker - Subject: School Based Services

 [July 2 Letter to Wisconsin School District Auditors](#)

From: Brian Kahl - Subject: Information Required for 2011-2012 School District Audits

 [May 30 Letter to Wisconsin School District Auditors](#)

From: Gene Fornecker - Subject: Presentation of Budgetary Information

SFS REPORTING PORTAL

School Financial Services General Information

- [Late Breaking Information - 4-3-2013](#)
- [Fair Funding for Our Future](#)
- [October 15 Aid Certification Summary](#)
- [Education Jobs Fund \(Ed Jobs\)](#)
- [State Fiscal Stabilization Funds \(SFSF\)](#)
- [Webcast Presentations](#)
- [PI 1500 District Contacts Report](#)
- [School Finance Data Warehouse](#)
- [School Finance Reporting Portal](#) 
- [Calendars, Important Dates to Remember](#)
- [District Budget Development and Planning](#)
- [SFS Learning Center](#)
- [School Finance RSS News Feeds](#) 

All School Financial Services reports are accessed through the School Finance reporting Portal.

FINANCE REPORTING PORTAL

School Finance Reporting Portal

Welcome!

Please enter a **full or partial** school district, CESA, or county name in the box provided.
If you know the LEA (Local Education Agency) number, you may enter that.

School District Name or Number:

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)

2

- [21st Century Prep Sch \(8110\)](#)

▲ [Go to top](#)

A

- [Abbotsford \(0007\)](#)
- [Acad of Learning \(8112\)](#)
- [Adams Co \(6901\)](#)
- [Adams-Friendship Area \(0014\)](#)
- [Albany \(0063\)](#)
- [Alqoma \(0070\)](#)
- [Alma \(0084\)](#)
- [Alma Center \(0091\)](#)
- [Almond-Bancroft \(0105\)](#)
- [Altoona \(0112\)](#)

M

- [MAASAI Institute \(8117\)](#)
- [Madison Metropolitan \(3269\)](#)
- [Manawa \(3276\)](#)
- [Manitowoc \(3290\)](#)
- [Manitowoc Co \(6936\)](#)
- [Maple \(3297\)](#)
- [Maple Dale-Indian Hill \(1897\)](#)
- [Marathon City \(3304\)](#)
- [Marathon Co \(6937\)](#)
- [Marinette \(3311\)](#)
- [Marinette Co \(6938\)](#)
- [Marion \(3318\)](#)
- [Markesan \(3325\)](#)
- [Marquette Co \(6939\)](#)
- [Marshall \(3332\)](#)
- [Marshfield \(3339\)](#)

DISTRICT HOMEPAGE



Go To

- [District Home](#)
- [Financial Data](#)
- [Non-Financial Data](#)
- [Change District](#)

People

- [PI-1500 Contacts](#)
- [Contact History](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)

Test District 1 (9991)

■ [Introduction](#)

A note from the Director

■ [Status & Due Dates](#)

Information on district data entry and upcoming deadlines

■ [Financial Data Home](#)

Includes the PI-1505 Full Financial Report

■ [Non-Financial Data Home](#)

Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Youth Challenge Academy

■ [FTE Reports](#)

■ [PI-1500 Contacts Report](#)

Identify specific district staff for report submission authorization

■ [District Contact History](#)

Report Submission History

■ [Auditor](#)

Information on the auditor and audit firm of the district
Special Education Licensure information for auditors

STATUS & DUE DATES

Auditor Due Dates

Status	Due Date	FY	Data Collected	Form	Initial Submission	Last Changed
✓	Sep 12 '12	2012	Audited Fund Balances (wizard)	1506-FB	Sep 13 '12	Sep 13 '12
✓	Sep 21 '12	2012	Special Ed - No Valid License Worksheet (District)	XXXX	Oct 02 '12	
✓	Dec 03 '12	2012	Audited Financial Statements	XXXX	Dec 05 '12	
Required	May 01 '13	2013	Membership Audits	XXXX		

- Shows which reports are due
- Shows when reports are due
- Shows if a report has been received
- Shows if reports are late

DISTRICT HOMEPAGE



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People

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Related Links

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FINANCIAL DATA HOME

Test District 1 (9991)

Financial Data Home

Financial data, such as **revenues, expenses, account balances, or taxes**, are collected in the following categories. Please see [Status & Deadlines](#) for exact due dates. All reports are Internet-based, unless noted otherwise.

- [Aid Certification](#) (PI-1505-AC)
- [Annual Report](#) (PI-1505)
- [Special Education Annual](#) (PI-1505-SE)
- [Budget Report](#) (PI-1504)
- [Special Education Budget](#) (PI-1504-SE)
- [Tax Levies](#) (PI-401)
- [Debt Schedules](#) (PI-1505-Debt)
- [Referenda](#) (PI-1572) and Energy Efficiency Resolution Reporting
- [Fraud Reporting Form](#) (PI-1999)

DEBT SCHEDULES

Test District 1 (9991)

[Financial Data Home](#) | [Referenda](#)

Long-Term Debt Issues

Each district must enter all long-term debt amortization (repayment) schedules for all district indebtedness. Please update the information below anytime new debt has been issued or existing debt has been amended. Below are the long-term debt issues on record at DPI for this district.

[All Debt](#) | [Bonds](#) | [Land Contracts](#) | [Notes](#) | [State Trust Fund](#) | [BANs](#) | [NANs](#)

Click on the **Issue Date** to edit or delete it. Click on column headings to sort. Click on the category above to limit display to just that category of long-term debt.

Name	▲ Debt Type	Fund	Function	Issue Date	Maturity Date	Original Amount
General Obligation	Bond Issue	38	281	8/1/2004	3/1/2014	1,945,000.00
Financing the library construction	Bond Issue	38	281	12/15/2005	9/1/2013	3,765,000.00
Boiler	State Trust Fund Loan	38	281	4/1/2004	4/1/2010	170,000.00

Add New Issue

Click on 'Issue Date' for a particular issue

AMORTIZATION SCHEDULE OF FUTURE PAYMENTS WILL APPEAR

Test District 1 (9991)

[Financial Data Home](#) > [Long-Term Debt Issues](#)

Payment Schedule

Debt name: **Boiler**

State Trust Fund Loan issued on 4/1/2004 for \$170,000.00. Matures on 4/1/2010.

Other Comments / Description:

[Go to Issue Details](#) to view, change, or delete the above details.

Start payment schedule on:	Jan 1	Year: 2004
Principal Payments made before above date:	0.00	Update Reset

Include any amount expected to be **refinanced** under Refinanced Principal Adjustment as a **negative** amount.

Period	Last Principal Balance	Principal Payments Scheduled	Interest Payments Scheduled	Refinanced Principal Adjustment	Refinanced Interest Adjustment	New Principal Balance
2004 Jan - Jun	170,000.00	12,000.00	4,560.00	+0.00	+0.00	158,000.00
2004 Jul - Dec	158,000.00	0.00	4,560.00	+0.00	+0.00	158,000.00
2005 Jan - Jun	158,000.00	12,000.00	4,560.00	+0.00	+0.00	146,000.00
2005 Jul - Dec	146,000.00	0.00	4,560.00	+0.00	+0.00	146,000.00

FINANCIAL DATA HOME

Test District 1 (9991)

Financial Data Home

Scroll to the bottom to get to Auditor Section

Reports that Auditors must submit:

- [Auditor Aid Certification](#) (PI-1506-AC, Internet)
- [Audited Ending Fund Balances](#) (PI-1506-FB, Internet)
- [Financial Audit Statement: Aid Certification Data](#) (PI-1506-LEA, Internet)
- [Audited Financial Statements](#)


Reports of interest to Auditors:

- [FY 11-12 Educator License Information](#) (used in PI-1506-AC process)


For DPI Use Only:

- [Auditor's Desk Review Checklist \(District\)](#)
- [Auditor's Desk Review Checklist \(CESA\)](#)

AUDITOR AID CERT (PI-1506-AC)

- Required report accessed online through the SAFR reporting portal
 - PI-1506-AC is pre-populated with the district submitted data through the PI-1505-AC process.
 - Electronic submission - Report opens on July 12, 2013 and is due September 11, 2013
 - The PI-1506-AC is used by DPI for the October 15 aid certification.
- 

AUDITED FUND BALANCES (PI-1506-FB)

- Required report accessed online through the SAFR reporting portal
 - Provides auditors the opportunity to compare ending fund balances per the audited financial statements to the ending fund balances reported by the district on the annual report.
 - May identify variances which may require immediate action by either the auditor or the district.
 - DPI does a comparison between the FB report and the Audited Financial Statements during the desk reviews.
- 

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS

WUFAR

- Updated at least twice per year
- Last update: April 2013



WUFAR

Website Link

- http://sfs.dpi.wi.gov/sfs_wufar

WUFAR Manual

- Account Titles & Descriptions

Matrix

- Allowable Account
- Classifications By Fund











































WUFAR

Summary of changes to April 1, 2013 updated WUFAR

-  The WUFAR(Updated April 1, 2013)
- **Allowable Account Classifications by Fund** (Updated April 1, 2013) (Effective for 2012-13 fiscal year)
PDF Format for printing - (Updated April 1, 2013)
 -  Balance Sheet Account Classifications
 -  Revenue Account Classifications
 -  Expenditure Account Classifications
-  Fund 27 Matrix
-  **Program / Project Dimension Summary**
 -  Aids Register Coding List of Federal and State Programs Administered through DPI
- WUFAR Webcasts
- **Accounting Issues and Coding Examples** (click to see detailed listing)
- **Appendix A** -  Optional Local Dimensions
- **Appendix B** - (Updated April 1, 2013)
 -  Revision #1 and #2
 -  Revision #3
 -  Revision #4
 -  Revision #5
 -  Revision #6

ACCOUNTING ISSUES & CODING EXAMPLES

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------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| <ul style="list-style-type: none">  Asset Management  Bond Anticipation Note (BAN) Issuance  Capital Expansion Fund  Capital Expansion Fund  Capital Lease - When is a lease a capital lease  Capital Lease Transactions  Capital Projects Fund  Commodity Handling Charges.doc  Compensated Absences  COOP Transaction Coding  Debt Refinancing  E-rate Refunds  Early Retirement Reinsurance Program Guidance  Fiscal Agent Agreement Account Coding  Fiscal Agent Requirements  Fiscal Agent - Example of Level Three Documentation  Fund 21 (New)  Fund Balances  Fund 73 - Account Descriptions and OPEB Sample Entries (updated 4/15/13)  Fund 73 - Sample of Activity (updated 4/11/13)  Function 430000 - Instructional Services  Health Insurance Premium Rebates Guidance  Health Reimbursement Accounts (HRA) and Health Savings Accounts (HSA) | <ul style="list-style-type: none">  IDEA Third Party Grant Arrangements  IDEA Indirect Account Coding  Medicaid Reimbursement  Open Enrollment  Property Tax Transactions  Recording Expenditure Refunds  Retiree Payments  Sale of School Property  Self Funded Health Benefits  Special Education Private Vendor Contracted Se  Special Education Transaction Coding  Fund 60 Agency Fund Guidelines (Student Activ  Supplies and Equipment Classifications  TEACH Loan/Grant Reporting  Training/In Service Recording  Transit of Aid from LEA to LEA  Unsettled Employee Contracts  WIAA and Other Tournaments or Competitions  WRS Act 11 Credit  WRS Prior Service Liability Payoff |
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WUFAR REPORTING SYSTEM

Statutory Requirement 115.28(13) "Prescribe A Uniform Financial Fund Accounting System"

Must be used for financial reports submitted to the DPI

- Annual Report
- Budget Report
- Special Ed



WUFAR SEQUENCE OF DIMENSIONS

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This sequence is what you would normally see when looking at a district expenditure.



EXPENDITURES

Format and segments

XX - XXXXXXX - XXX - XXX

FUND - FUNCTION - OBJECT - PROJECT

- **Function** – What is the purpose of the activity (Instructional, Support, Facilities, Transport, Debt).
 - Why are they buying or for what purpose?
- **Object** – The service or commodity used in accomplishing a function.
 - What is being purchased?
- **Project** – Used to identify state and federal categorical programs and grants.
 - How is it funded?
- **Other dimension not collected by DPI - location, Org, local A, local B**

EXPENDITURE RECOGNITION

- When Items Are Used/Placed In Service
- When Services Are Provided
 - “Summer Payrolls” & Related Benefits
 - Recognized in fiscal year ending June 30 because services have already been performed

GENERAL FUND

Fund 10

Financial transactions relating to current operations that are not required to be accounted for in other funds

- Day to day operations
 - Instructional activities
 - Instructional staff support
 - Pupil support activities
 - Other support activities



SPECIAL REVENUE FUNDS

For Proceeds of Special Revenue Sources As Required - (By DPI)

- **2X Special Project Funds**
 - 21 Special revenue trust fund
 - 23 TEACH
 - 27 Special Education Fund
 - 29 Other Special Projects fund
- **50 Food Service**
- **80 Community Service**
- **9X Cooperative Services Funds**
 - 91 CESA Package Programs
 - 93 TEACH Cooperative
 - 99 Other Cooperative Programs



SPECIAL PROJECTS FUNDS

Fund 21 - Special Revenue Trust Fund

- Gifts and donations received from private parties that can be used for district operations

Fund 23 - TEACH Fund

- Any remaining TEACH fund balance being used to make payments on a teach loan

Fund 27 - Special Education

- Excess cost of special education and related services funded wholly or in part with state or federal special education aid

Fund 29 - Other Special Projects Funds

- Special revenue K-12 instructional programs not required to be reported in other special revenue funds

DEBT SERVICE FUNDS

Fund 38 - Non-Referendum Debt Service Fund

- Borrowing without a referendum

Fund 39 - Referendum Approved Debt Service Fund

- Borrowing based on successful referenda
- Proper classification is essential for revenue limit calculations

CAPITAL PROJECTS FUNDS

Fund 41 - Capital Expansion Fund

- Capital expansion financed with tax levy
- Acquiring and remodeling buildings and sites, and repair that extend the service life of buildings
- No equipment
- Approved at annual meeting


Fund 44 - Qualified Zone Academy Bonds Project Fund (QZAB)

- Combined with Fund 49 for reporting purposes

Fund 48 - TIF Capital Improvement Levy Fund


- Projects financed with a TIF. No districts use this fund

Fund 49 - Other Capital Projects Fund

- Capital project activities funded with bonds and notes
 - Record proceeds of borrowing and related expenditures
- 

FOOD SERVICE FUND

Fund 50 - Food Service Fund

- Activities relating to pupil and elderly food service activities
 - May not run a deficit
 - Pupil food service deficit covered by fund 10 transfer
 - Elderly food service deficit must be covered by community service fund transfer
 - Districts must separate fund balance reserved for elderly food service.
- 

TRUST FUNDS

District holds the investment, is responsible for the bookkeeping, but the spending is not determined by the district

Fund 72

- Scholarships, gifts and donations specified for the benefit of individuals and organizations not under the control of the school board

Fund 73

- Resources held in trust for formally established defined benefit pension plans, defined contribution plans or employee benefit plans-OPEB. There is an audit program specific to fund 73.
- Other employee benefits held in a trust

COMMUNITY SERVICE FUND

Fund 80 - Community Service Fund

- Activities where the primary function is to serve the community and are outside the regular and extracurricular programs for students – open to anyone in the community
- Adult education, community recreation programs, non-special education preschool, day care services
- District levy and user fees are revenues of this fund
- May not make a transfer from fund 10

WUFAR Account Format

Fund	Location
10 -- 27	123

Location

- Where?
- DPI doesn't generally collect
- Used for internal tracking by district
- Future possibility of school level tracking

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TYPICAL LOCATIONS

- Generally denotes building or site where activity takes place.
 - 100 Elementary Schools
 - 101 Oakwood Elementary
 - 102 Pine Elementary
 - 200 Middle Schools
 - 200 Cedar Middle
 - 300 Junior High Schools
 - 400 High Schools
 - 401 Pine HS
 - 402 Redwood Charter HS
 - 800 District

WUFAR Account Format

Fund	Location	Object
10	123	300
--		
27		

Object

- What?

38

Object identifies the type of cost by category, such as salaries, materials, supplies or contracted services.



TYPES OF OBJECTS

- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Capital Objects (500 Objects)
- Insurance (700 Objects)
- Other (900 Objects)

40



WUFAR Account Format

Fund	Location	Object	Function
10	123	300	110 000
--			--
27			158 000

Function

- Why?
- For what area?

41

Function describes the purpose for which a service or materials are acquired.

- 1xxxxx functions are instructional
- 2xxxxx functions are support services



EXPENDITURE ACCOUNTS

“FUNCTIONS”

- 100 000 – Instruction**
- 200 000 – Support Services**
- 300 000 – Community Services**
- 400 000 – Non-Program**

Instruction is restricted to interactions between pupils and teachers



TYPES OF FUNCTIONS

○ Undifferentiated Curriculum – 110000

- Teaches two or more curricular areas to the same group of students.
 - Language arts/social studies program
 - First grade teacher

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○ Regular Curriculum– 120000

- Teaches one curricular area
 - 122000 - English Language
 - 124000 - Mathematics
 - 124100 - Algebra
 - 124300 - Calculus
 - 124600 - Geometry



TYPES OF FUNCTIONS

○ Special Education

- Early Childhood – 152000
- Speech & Language– 156600
- Cross Categorical- 158000
- Special Education Program Aide – 159100

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○ School Psychologist- 215000

○ Staff Training – 221300



WUFAR Account Format

Fund	Location	Object	Function	Project
10	123	300	110 000	141
--			--	--
27			158 000	341

Project

- How is it paid for?
- Project is designed to identify a funding source

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FUND 10 PROJECT CODES

- Title projects - Fund 10
 - 141 - Title I-A
 - 365 - Title II-A
 - 391 - Title III-A
- IDEA Flow-through projects - Fund 10
 - 341 - IDEA Coordinated Early Intervening
 - http://sped.dpi.wi.gov/sped_ceis
 - 341 - IDEA Title I Schoolwide Set-Aside
 - http://sped.dpi.wi.gov/sped_grt-title1-setaside

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FUND 27 PROJECT CODES

- Fund 27 – Special Education projects
 - ALL Special Education expenditures must have a project code. These are reported to DPI.
 - Local (IDEA Maintenance of Effort)
 - 011 - State Special Education Categorical Aid
 - 019 - Non-aidable Special Education Cost
 - Federal
 - 341 - IDEA Flow-through
 - 347 - IDEA Preschool

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Examples

The salary and fringe benefits of an elementary school teacher using local money.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	100 / 200	110000	---

48

Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	100 / 200	122000	141

49

Examples

Travel and hotel costs for special education staff to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	342	221300	347

50

Examples

The purchase of contracted special transportation for students requiring special transportation in their IEP. The costs will be claimed for state special ed categorical aid.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	341	256750	011

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BALANCE SHEET ACCOUNTS

700 000 – Assets

800 000 – Liabilities

900 000 – Fund Balance “Equity”



REVENUE ACCOUNT CODING

Revenue

XX - XXXXXXX - XXX - XXX

FUND - FUNCTION - SOURCE - PROGRAM

- Typically no function (some districts use 5XXXXX)
- All Transfer-In transactions must use a 41XXXX function
- Additional dimensions as desired



REVENUE ACCOUNTS “SOURCES”

All revenues, long term debt proceeds and “inter-fund transfers-in” must be coded as a **SOURCE**

100 - Interfund Transfers

200 - Local Sources

300/400 - School Districts

500 – CESAS

600 – State

700 – Federal

800 – Debt

900 – Other

See also the Aid Register Coding of Federal and State Programs

http://sfs.dpi.wi.gov/aid_info



SFS WEBCASTS

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Presentation Title	Presenter	Type	Air Date	Air Time	Duration
2012 Spring Finance Workshop - 2012-13 Pre Populated Revenue Limit Worksheet	• Erin Fath, School Finance Consultant	On Demand	Monday, March 26, 2012	3:30 PM CDT	7 Minutes 37 Seconds
2012 Spring Finance Workshop - WUFAR, OPEB, Fraud Reporting	• Gene Fornecker, Auditor, DPI School Finance Team	On Demand	Monday, March 26, 2012	3:30 PM CDT	13 Minutes 41 Seconds
2012 Spring Finance Workshop - Odd & Ends	• Brad Adams, School Finance Consultant • Debbie Brown, Assistant Director, School Finance Team	On Demand	Monday, March 26, 2012	3:30 PM CDT	18 Minutes 15 Seconds
2012 Spring Finance Workshop - Special Education Update	• Michele Tessner, School Finance Accountant	On Demand	Monday, March 26, 2012	3:30 PM CDT	10 Minutes 32 Seconds
2012 Spring Finance Workshop - Open Enrollment Revenue Limit Exemption	• Erin Fath, School Finance Consultant	On Demand	Monday, March 26, 2012	3:30 PM CDT	7 Minutes 25 Seconds
2012 Spring Finance Workshop - Education Jobs Fund	• Paul Dix	On Demand	Monday, March 26, 2012	3:30 PM CDT	6 Minutes 40 Seconds
2012 Spring Finance Workshop - Energy Efficiency Exemption Changes	• Bob Avery	On Demand	Monday, March 26, 2012	3:30 PM CDT	6 Minutes 17 Seconds
2012 Spring Finance Workshop - Per Pupil Adjustment Aid	• Erin Fath, School Finance Consultant	On Demand	Monday, March 26, 2012	3:30 PM CDT	11 Minutes 2 Seconds
Grant Payment In and Grant Payment Out FAQ	• Michele Tessner, School Finance Accountant	On Demand	Tuesday, October 18, 2011	11:14 AM CDT	8 Minutes 47 Seconds

**Webinars you can watch at your leisure.
Membership audit procedures and WUFAR
webcast s are on page 3.**

QUESTIONS?

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